

ANDERSON MORI

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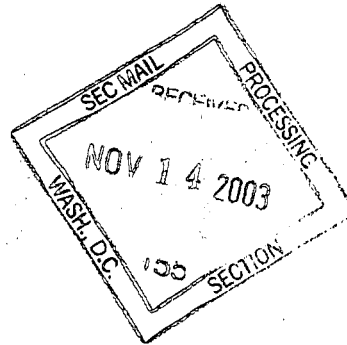


Our Ref: 5871-A-1

November 13, 2003

BY COURIER

Securities and Exchange Commission
Office of International Corporate Finance
Stop 3-2
450 Fifth Street, N.W.
Washington, DC 20549
U. S. A.



PROCESSED

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THOMSON
FINANCIAL

Re: FANCL CORPORATION
(FILE NO. 82-5032)
Rule 12g3-2(b) Exemption

SUPPL

Dear : Sirs:

We are writing on behalf of FANCL CORPORATION which filed an exemption application for its shares based upon Rule 12g3-2(b) promulgated under the Securities Exchange Act of 1934, as amended, which application was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION thereunder:

1. Summary English translation of the press release dated November 4, 2003 regarding the interim consolidated financial results; and

Handwritten signature and date 11/17

2. Summary English translation of the press release dated November 4, 2003 regarding the interim non-consolidated financial results.

Should you have any questions, please do not hesitate to let us know.

Very truly yours,

ANDERSON MORI

By:

A handwritten signature in black ink, appearing to be 'Hirohito Akagami', written over a horizontal line.

Hirohito Akagami

HA/SD:mio
Encls.

1. Summary English translation of the press release dated November 4, 2003 regarding the interim consolidated financial results

Press release dated November 4, 2003 regarding the interim consolidated financial results for the six month ended September 30, 2003, including the management's analysis thereof and the estimate for the results of the year ending March 31, 2004.

2. Summary English translation of the press release dated November 4, 2003 regarding the interim non-consolidated financial results

Press release dated November 4, 2003 regarding the interim non-consolidated financial results for the six month ended September 30, 2003, including the estimate for the results of the year ending March 31, 2004.